

# CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

## INSTRUCTIONS

**REPORTING PROCEDURE** — Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

**TAX RATE** — The tax rate for the period of this schedule is 2.9%.

### TIMBER HARVEST OPERATION —

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

**HARVEST VALUE SCHEDULE** — The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

**SPECIES** — Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include grand fir, spruce, western hemlock and western red cedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

**CULL LOGS** — A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound, usable lumber. Cull logs are to be reported in gross M board feet. Unsound sapwood logs are not classified as cull logs.

**OLD GROWTH OR YOUNG GROWTH** — The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	<u>Old Growth Timber</u>	<u>Young Growth Timber</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and overmature trees 150 years and over, except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwood-Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

## INSTRUCTIONS

**SALVAGE TIMBER** — Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

**LOGGING SYSTEM** — The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch) — 1, High-lead cable — 2, Short-span skyline — 3, Long-span skyline — 4, and Helicopter — 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

**VOLUMES** — All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ( $T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece}$ )

**TABLES** — The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

**VALUE DEDUCTIONS** — Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

**TIMBER TAX OFFICES** — Please contact Timber Tax Division if you need assistance.

Sacramento — 1719 24th Street, Sacramento, CA 95816  
P.O. Box 1799, Sacramento, CA 95808  
Telephone (916) 445-6964.

Eureka — 1656 Union Street, Room 120, P.O. Box 4866, Eureka, CA 95501  
Telephone (707) 445-6502

Redding — 2400 Washington Avenue, Suite 210, Redding, CA 96001  
Telephone (916) 225-2670

# STATE BOARD OF EQUALIZATION

## TIMBER VALUE AREAS

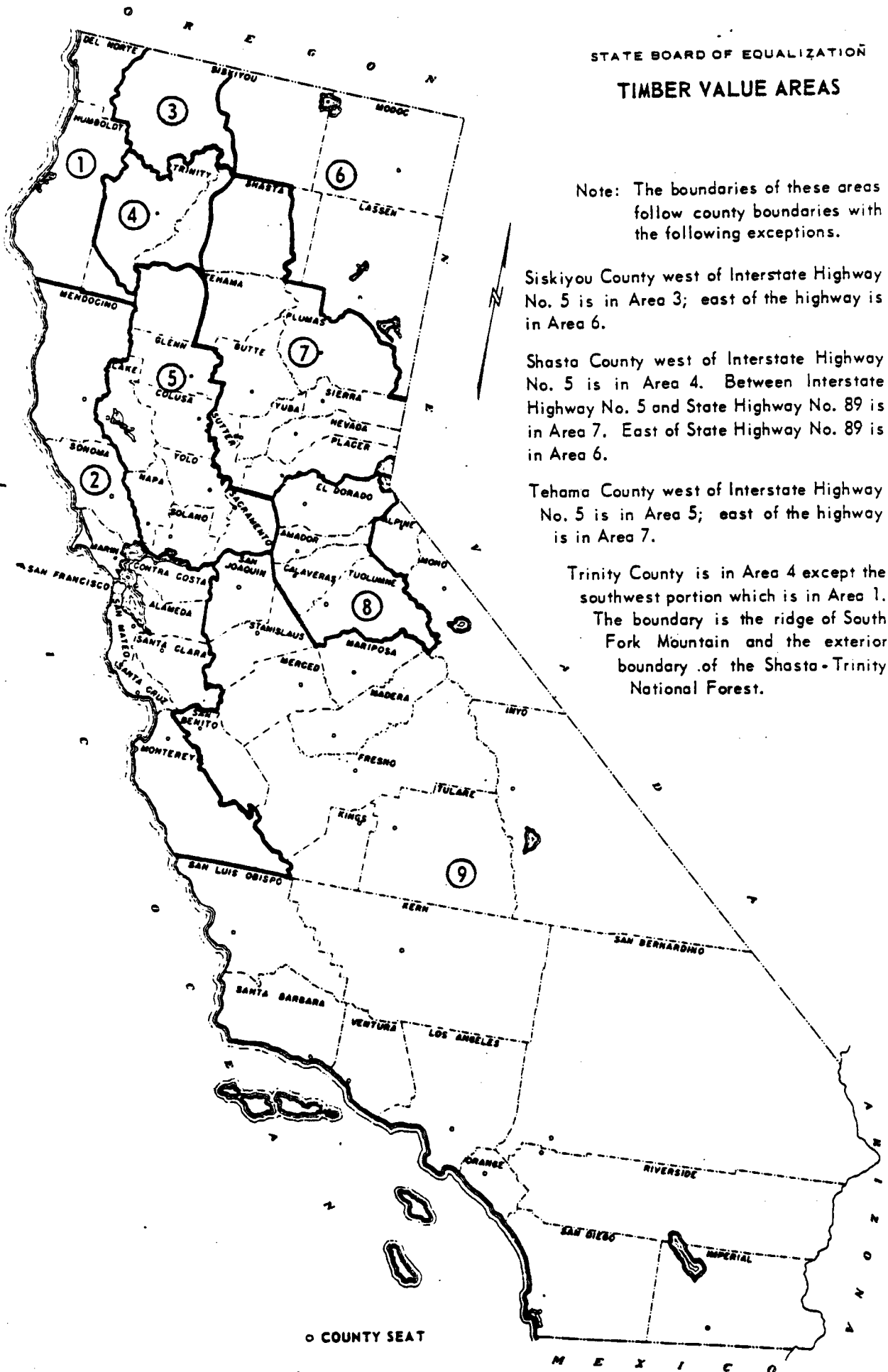
Note: The boundaries of these areas follow county boundaries with the following exceptions.

Siskiyou County west of Interstate Highway No. 5 is in Area 3; east of the highway is in Area 6.

Shasta County west of Interstate Highway No. 5 is in Area 4. Between Interstate Highway No. 5 and State Highway No. 89 is in Area 7. East of State Highway No. 89 is in Area 6.

Tehama County west of Interstate Highway No. 5 is in Area 5; east of the highway is in Area 7.

Trinity County is in Area 4 except the southwest portion which is in Area 1. The boundary is the ridge of South Fork Mountain and the exterior boundary of the Shasta-Trinity National Forest.



○ COUNTY SEAT

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TABLE 1, MISCELLANEOUS HARVEST VALUES – This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts and split products. Cull logs are also listed in this table and the timber owner must report cull logs in gross M board feet. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

TABLE 2. SIZE-QUALITY RATING FOR OLD GROWTH – This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

TABLE 3, OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1 -- MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Cull logs	CUL	Gross M board feet	0.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Hardwood chipwood & sawlogs	HW	Tons of logs	1.00
Softwood chipwood	CS	Tons of logs	1.00
Poles & piling, small (20' – 40')	PS	Lineal feet	0.25
Poles & piling, medium (41' – 60')	PM	Lineal feet	0.45
Poles & piling, large (61' – up)	PL	Lineal feet	0.80
Posts, round	PST	8 lineal feet	0.20
Split products, redwood	TR	Net M board feet	50.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, residual	Over 535	535 - 360	Under 360
Douglas fir	Over 430	430 - 310	Under 310

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	385	375	360	340	245
		2	350	340	325	305	210
		3	305	295	280	260	165
Redwood, residual	RRO	1	340	330	315	295	200
		2	290	280	265	245	150
		3	240	230	215	195	100
Douglas fir	DFO	1	150	140	125	105	20
		2	130	120	105	85	10
		3	105	95	80	60	5
Ponderosa pine	PPO	-	230	220	205	185	90
Sugar pine	SPO	-	250	240	225	205	110
Fir, inland	FO	-	45	35	20	1	1
Incense cedar	ICO	-	60	50	35	15	1
Whitewoods, coastal	WWO	-	45	35	20	1	1
Port Orford cedar	PCO	-	750	740	725	705	610
Conifers, miscellaneous	CMO	-	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	185	175	160	140	45
Douglas fir	DFY	95	85	70	50	1
Ponderosa pine	PPY	95	85	70	50	1
Sugar pine	SPY	95	85	70	50	1
Fir, inland	FY	45	35	20	1	1
Incense cedar	ICY	60	50	35	15	1
Whitewoods, coastal	WWY	45	35	20	1	1
Port Orford cedar	PCY	200	190	175	155	60
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	125	115	100	80	1
Salvage sugar pine	ZSP	145	135	120	100	5
Salvage fir, inland	ZF	30	20	5	1	1
Salvage Douglas fir	ZDF	90	80	65	45	1
Salvage incense cedar	ZIC	30	20	5	1	1
Salvage Port Orford cedar	ZPC	500	490	475	455	360
Salvage miscellaneous conifers	ZCM	10	1	1	1	1
Salvage redwood	ZR	200	190	175	155	60
Salvage whitewoods, coastal	ZWW	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	35	25	10	1	1
Salvage sugar pine	ASP	35	25	10	1	1
Salvage fir, inland	AF	20	10	1	1	1
Salvage Douglas fir	ADF	65	55	40	20	1
Salvage incense cedar	AIC	20	10	1	1	1
Salvage Port Orford cedar	APC	130	120	105	85	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1
Salvage redwood	AR	125	115	100	80	1
Salvage whitewoods, coastal	AWW	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

**TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 320	320 - 195	Under 195

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	280	270	255	235	140
		2	240	230	215	195	100
		3	180	170	155	135	40
Douglas fir	DFO	-	85	75	60	40	10
Ponderosa pine	PPO	-	200	190	175	155	60
Sugar pine	SPO	-	220	210	195	175	80
Fir, inland	FO	-	25	15	1	1	1
Incense cedar	ICO	-	60	50	35	15	1
Whitewoods, coastal	WWO	-	25	15	1	1	1
Conifers, miscellaneous	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**- TIMBER VALUE AREA 2  
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	150	140	125	105	10
Douglas fir	DFY	80	70	55	35	1
Ponderosa pine	PPY	95	85	70	50	1
Sugar pine	SPY	95	85	70	50	1
Fir, inland	FY	25	15	1	1	1
Incense cedar	ICY	60	50	35	15	1
Whitewoods, coastal	WWY	25	15	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	100	90	75	55	1
Salvage sugar pine	ZSP	110	100	85	65	1
Salvage fir, inland	ZF	15	5	1	1	1
Salvage Douglas fir	ZDF	40	30	15	1	1
Salvage incense cedar	ZIC	30	20	5	1	1
Salvage miscellaneous conifers	ZCM	5	1	1	1	1
Salvage redwood	ZR	140	130	115	95	1
Salvage whitewoods, coastal	ZWW	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	45	35	20	1	1
Salvage sugar pine	ASP	45	35	20	1	1
Salvage fir, inland	AF	15	5	1	1	1
Salvage Douglas fir	ADF	40	30	15	1	1
Salvage incense cedar	AIC	30	20	5	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1
Salvage redwood	AR	75	65	50	30	1
Salvage whitewoods, coastal	AWW	15	5	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 2  
SOUTHERN PORTION\*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	-	190	180	165	145	50
Douglas fir	DFO	-	60	50	35	15	1
Ponderosa pine	PPO	-	120	110	95	75	1
Sugar pine	SPO	-	120	110	95	75	1
Fir, inland	FO	-	25	15	1	1	1
Whitewoods, coastal	WVO	-	25	15	1	1	1
Conifers, miscellaneous	CMO	-	10	1	1	1	1

1. Deduct \$20 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

\*The southern portion of timber value area 2 consists of the following 9 counties:  
Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

**TIMBER VALUE AREA 2  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Redwood	RY	155	145	130	110	15
Douglas fir	DFY	60	50	35	15	1
Ponderosa pine	PPY	60	50	35	15	1
Sugar pine	SPY	60	50	35	15	1
Fir, inland	FY	25	15	1	1	1
Whitewoods, coastal	WWY	25	15	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduct \$20 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
3. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
4. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	60	50	35	15	1
Salvage sugar pine	ZSP	60	50	35	15	1
Salvage fir, inland	ZF	15	5	1	1	1
Salvage Douglas fir	ZDF	30	20	5	1	1
Salvage miscellaneous conifers	ZCM	5	1	1	1	1
Salvage redwood	ZR	95	85	70	50	1
Salvage whitewoods, coastal	ZWW	15	5	1	1	1

1. Deduct \$10 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	30	20	5	1	1
Salvage sugar pine	ASP	30	20	5	1	1
Salvage fir, inland	AF	15	5	1	1	1
Salvage Douglas fir	ADF	30	20	5	1	1
Salvage miscellaneous conifers	ACM	5	1	1	1	1
Salvage redwood	AR	80	70	55	35	1
Salvage whitewoods, coastal	AWW	15	5	1	1	1

1. Deduct \$10 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
2. Deduction if total volume on the harvest operation is under 300 M -\$15; under 100 M -\$25, under 25 M -\$40.
3. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	350	340	325	305	210
		2	300	290	275	255	160
		3	240	230	215	195	100
Sugar pine	SPO	1	365	355	340	320	225
		2	320	310	295	275	180
		3	260	250	235	215	120
Fir	FO	-	70	60	45	25	1
Douglas fir	DFO	1	170	160	145	125	20
		2	145	135	120	100	10
		3	130	120	105	85	5
Incense cedar	ICO	-	90	80	65	45	1
Port Orford cedar	PCO	-	250	240	225	205	110
Conifers, miscellaneous	CMO	-	35	25	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	140	130	115	95	1
Sugar pine	SPY	140	130	115	95	1
Fir	FY	40	30	15	1	1
Douglas fir	DFY	85	75	60	40	1
Incense cedar	ICY	50	40	25	5	1
Port Orford cedar	PCY	50	40	25	5	1
Conifers, miscellaneous	CMY	30	20	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	145	135	120	100	5
Salvage sugar pine	ZSP	180	170	155	135	40
Salvage fir	ZF	50	40	25	5	1
Salvage Douglas fir	ZDF	90	80	65	45	1
Salvage incense cedar	ZIC	55	45	30	10	1
Salvage Port Orford cedar	ZPC	200	190	175	155	60
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	65	55	40	20	1
Salvage sugar pine	ASP	65	55	40	20	1
Salvage fir	AF	30	20	5	1	1
Salvage Douglas fir	ADF	45	35	20	1	1
Salvage incense cedar	AIC	35	25	10	1	1
Salvage Port Orford cedar	APC	35	25	10	1	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

**TIMBER VALUE AREA 4**

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

**TABLE 3--OLD GROWTH HARVEST VALUES**

(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	380	370	350	335	240
		2	320	310	290	275	180
		3	280	270	250	235	140
Sugar pine	SPO	1	415	405	385	370	275
		2	355	345	325	310	215
		3	305	295	275	260	165
Fir	FO	-	65	55	35	20	1
Douglas fir	DFO	1	165	155	135	120	20
		2	150	140	120	105	10
		3	125	115	95	80	5
Incense cedar	ICO	-	75	65	45	30	1
Port Orford cedar	PCO	-	250	240	220	205	110
Conifers, miscellaneous	CMO	-	40	30	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	140	130	110	95	1
Sugar pine	SPY	140	130	110	95	1
Fir	FY	45	35	15	1	1
Douglas fir	DFY	85	75	55	40	1
Incense cedar	ICY	50	40	20	5	1
Port Orford cedar	PCY	50	40	20	5	1
Conifers, miscellaneous	CMY	35	25	5	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	200	190	170	155	60
Salvage sugar pine	ZSP	200	190	170	155	60
Salvage fir	ZF	50	40	20	5	1
Salvage Douglas fir	ZDF	115	105	85	70	1
Salvage incense cedar	ZIC	60	50	30	15	1
Salvage Port Orford cedar	ZPC	200	190	170	155	60
Salvage miscellaneous conifers	ZCM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	75	65	45	30	1
Salvage sugar pine	ASP	75	65	45	30	1
Salvage fir	AF	40	30	10	1	1
Salvage Douglas fir	ADF	65	55	35	20	1
Salvage incense cedar	AIC	40	30	10	1	1
Salvage Port Orford cedar	APC	35	25	5	1	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 320	320 - 225	Under 225
Sugar pine	Over 470	470 - 330	Under 330
Douglas fir	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	350	340	320	305	210
		2	300	290	270	255	160
		3	260	250	230	215	120
Sugar pine	SPO	1	360	350	330	315	220
		2	310	300	280	265	170
		3	270	260	240	225	130
Fir	FO	-	60	50	30	15	1
Douglas fir	DFO	1	160	150	130	115	20
		2	130	120	100	85	10
		3	110	100	80	65	5
Incense cedar	ICO	-	100	90	70	55	1
Conifers, miscellaneous	CMO	-	50	40	20	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	120	110	90	75	1
Sugar pine	SPY	120	110	90	75	1
Fir	FY	45	35	15	1	1
Douglas fir	DFY	70	60	40	25	1
Incense cedar	ICY	50	40	20	5	1
Conifers, miscellaneous	CMY	30	20	1	1	1
Redwood	RY	135	125	105	90	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	130	120	100	85	1
Salvage sugar pine	ZSP	130	120	100	85	1
Salvage fir	ZF	30	20	1	1	1
Salvage Douglas fir	ZDF	60	50	30	15	1
Salvage incense cedar	ZIC	50	40	20	5	1
Salvage miscellaneous conifers	ZCM	25	15	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	50	40	20	5	1
Salvage sugar pine	ASP	50	40	20	5	1
Salvage fir	AF	25	15	1	1	1
Salvage Douglas fir	ADF	25	15	1	1	1
Salvage incense cedar	AIC	20	10	1	1	1
Salvage miscellaneous conifers	ACM	15	5	1	1	1
Salvage redwood	AR	65	55	35	20	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	410	400	380	360	270
		2	370	360	340	320	230
		3	310	300	280	260	170
Sugar pine	SPO	1	420	410	390	370	280
		2	380	370	350	330	240
		3	330	320	300	280	190
Fir	FO	-	80	70	50	30	1
Douglas fir	DFO	1	140	130	110	90	10
		2	130	120	100	80	5
		3	110	100	80	60	5
Incense cedar	ICO	-	110	100	80	60	1
Conifers, miscellaneous	CMO	-	50	40	20	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	140	130	110	90	1
Sugar pine	SPY	120	110	90	70	1
Fir	FY	70	60	40	20	1
Douglas fir	DFY	85	75	55	35	1
Incense cedar	ICY	100	90	70	50	1
Conifers, miscellaneous	CMY	45	35	15	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	180	170	150	130	40
Salvage sugar pine	ZSP	180	170	150	130	40
Salvage fir	ZF	60	50	30	10	1
Salvage Douglas fir	ZDF	90	80	60	40	1
Salvage incense cedar	ZIC	50	40	20	1	1
Salvage miscellaneous conifers	ZCM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	80	70	50	30	1
Salvage sugar pine	ASP	70	60	40	20	1
Salvage fir	AF	40	30	10	1	1
Salvage Douglas fir	ADF	40	30	10	1	1
Salvage incense cedar	AIC	40	30	10	1	1
Salvage miscellaneous conifers	ACM	40	30	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	380	370	340	325	240
		2	350	340	310	295	210
		3	300	290	260	245	160
Sugar pine	SPO	1	420	410	380	365	280
		2	370	360	330	315	230
		3	320	310	280	265	180
Fir	FO	-	90	80	50	35	1
Douglas fir	DFO	1	180	170	140	125	20
		2	160	150	120	105	10
		3	140	130	100	85	5
Incense cedar	ICO	-	110	100	70	55	1
Conifers, miscellaneous	CMO	-	60	50	20	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	170	160	130	115	30
Sugar pine	SPY	180	170	140	125	40
Fir	FY	60	50	20	5	1
Douglas fir	DFY	100	90	60	45	1
Incense cedar	ICY	60	50	20	5	1
Conifers, miscellaneous	CMY	40	30	1	1	1
Jeffrey pine*	JPY	100	90	60	45	1

\*On the eastern slope of the Sierra Nevada only.

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	150	140	110	95	10
Salvage sugar pine	ZSP	150	140	110	95	10
Salvage fir	ZF	40	30	1	1	1
Salvage Douglas fir	ZDF	90	80	50	35	1
Salvage incense cedar	ZIC	65	55	25	10	1
Salvage miscellaneous conifers	ZCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	75	65	35	20	1
Salvage sugar pine	ASP	75	65	35	20	1
Salvage fir	AF	40	30	1	1	1
Salvage Douglas fir	ADF	60	50	20	5	1
Salvage incense cedar	AIC	40	30	1	1	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH  
Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360
Douglas fir	Over 380	380 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	330	320	290	275	190
		2	300	290	260	245	160
		3	260	250	220	205	120
Sugar pine	SPO	1	360	350	320	305	220
		2	320	310	280	265	180
		3	280	270	240	225	140
Fir	FO	-	60	50	20	5	1
Douglas fir	DFO	1	140	130	100	85	10
		2	120	110	80	65	5
		3	100	90	60	45	5
Incense cedar	ICO	-	100	90	60	45	1
Conifers, miscellaneous	CMO	-	60	50	20	5	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

# TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	130	120	90	75	1
Sugar pine	SPY	130	120	90	75	1
Fir	FY	40	30	1	1	1
Douglas fir	DFY	80	70	40	25	1
Incense cedar	ICY	60	50	20	5	1
Conifers, miscellaneous	CMY	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	120	110	80	65	1
Salvage sugar pine	ZSP	130	120	90	75	1
Salvage fir	ZF	35	25	1	1	1
Salvage Douglas fir	ZDF	50	40	10	1	1
Salvage incense cedar	ZIC	45	35	5	1	1
Salvage miscellaneous conifers	ZCM	30	20	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	70	60	30	15	1
Salvage sugar pine	ASP	70	60	30	15	1
Salvage fir	AF	25	15	1	1	1
Salvage Douglas fir	ADF	30	20	1	1	1
Salvage incense cedar	AIC	30	20	1	1	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

**TIMBER VALUE AREA 9  
NORTHERN PORTION \***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 250	Under 250
Sugar pine	Over 625	625 - 360	Under 360

**TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	240	230	200	185	100
		2	200	190	160	145	60
		3	160	150	120	105	20
Sugar pine	SPO	1	260	250	220	205	120
		2	220	210	180	165	80
		3	180	170	140	125	40
Fir	FO	-	50	40	10	1	1
Douglas fir	DFO	-	60	50	20	5	1
Incense cedar	ICO	-	70	60	30	15	1
Conifers, miscellaneous	CMO	-	50	40	10	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

\*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9  
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	120	110	80	65	1
Sugar pine	SPY	120	110	80	65	1
Fir	FY	30	20	1	1	1
Douglas fir	DFY	40	30	1	1	1
Incense cedar	ICY	40	30	1	1	1
Conifers, miscellaneous	CMY	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	90	80	50	35	1
Salvage sugar pine	ZSP	90	80	50	35	1
Salvage fir	ZF	40	30	1	1	1
Salvage Douglas fir	ZDF	40	30	1	1	1
Salvage incense cedar	ZIC	50	40	10	1	1
Salvage miscellaneous conifers	ZCM	40	30	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	60	50	20	5	1
Salvage sugar pine	ASP	60	50	20	5	1
Salvage fir	AF	20	10	1	1	1
Salvage Douglas fir	ADF	30	20	1	1	1
Salvage incense cedar	AIC	20	10	1	1	1
Salvage miscellaneous conifers	ACM	20	10	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.



HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1988 THROUGH JUNE 30, 1988  
(Adopted by the California State Board of Equalization, December 1, 1987)

**TIMBER VALUE AREA 9  
SOUTHERN PORTION\***

**TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH**

Timber is not rated for size in this area.

**TABLE 3--OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	-	45	35	5	1	1
Sugar pine	SPO	-	45	35	5	1	1
Fir	FO	-	10	1	1	1	1
Douglas fir	DFO	-	10	1	1	1	1
Incense cedar	ICO	-	20	10	1	1	1
Conifers, miscellaneous	CMO	-	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

\*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9  
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Ponderosa pine	PPY	40	30	1	1	1
Sugar pine	SPY	40	30	1	1	1
Fir	FY	10	1	1	1	1
Douglas fir	DFY	10	1	1	1	1
Incense cedar	ICY	20	10	1	1	1
Conifers, miscellaneous	CMY	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$10.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	ZPP	30	20	1	1	1
Salvage sugar pine	ZSP	30	20	1	1	1
Salvage fir	ZF	10	1	1	1	1
Salvage Douglas fir	ZDF	10	1	1	1	1
Salvage incense cedar	ZIC	10	1	1	1	1
Salvage miscellaneous conifers	ZCM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.

**TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES  
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE				
		1	2	3	4	5
Salvage ponderosa pine	APP	30	20	1	1	1
Salvage sugar pine	ASP	30	20	1	1	1
Salvage fir	AF	10	1	1	1	1
Salvage Douglas fir	ADF	10	1	1	1	1
Salvage incense cedar	AIC	10	1	1	1	1
Salvage miscellaneous conifers	ACM	10	1	1	1	1

1. Deduction if total volume on the harvest operation is under 300 M -\$15, under 100 M -\$25, under 25 M -\$40.
2. \$1 per M is minimum harvest value after adjustment.